

"These additional taxes levied under this subsection shall be paid to the Commissioner of Revenue by the wholesale distributor or bottler of such beverages.

Taxes hereunder to be paid by wholesale distributor or bottler.

"Reports shall be made to the Commissioner of Revenue in such form as he may prescribe, on or before the tenth day of each month, for all beverages sold by such wholesale distributor or bottler within the preceding month, and such reports when filed shall be accompanied by a remittance of the amount of tax shown to be due. Failure to file the reports herein prescribed and pay the tax as shown to be due thereon shall subject such wholesale distributor or bottler to a penalty of five per centum of the amount of the tax due, per month from the date the tax is due.

Reports to Commissioner of Revenue.

Contents.

Payment of tax.

Penalty for failure to file report or pay tax.

"If the wholesale distributor or bottler shall refuse to make the reports required under this section, then such reports shall be made by the commissioner or his duly authorized agents from the best information available, and such reports shall be prima facie correct for the purposes of this section, and the amount of tax due thereby shall be a lien against all the property of the taxpayer until discharged by payments, and if payment is not made within thirty days after demand therefor by the commissioner or his duly authorized agents, there shall be added not more than one hundred per centum as damages, together with interest at the rate of one per centum per month from the time such tax was due. If such tax be paid within thirty days after notice by the commissioner, then there shall be added not more than ten per centum as damages, per month from the time such tax was due until paid.

Report by commissioner where distributor refuses.

Lien of tax.

Addition of damages if not paid in 30 days.

Damages where paid within 30 days.

"The commissioner for good cause may extend the time for making any report required under the provisions of this section, and may grant such additional time within which to make such report as he may deem proper, but the time for filing any such report shall not be extended beyond the fifteenth day of the month next succeeding the regular due date of such report. If the time for filing a report be extended, interest at the rate of one half of one per centum per month from the time the report was required to be filed to the time of payment shall be added and paid.

Extensions for making report.

Limitation.

Interest when time extended.

"The taxes levied in this section are in addition to the taxes levied in Schedule E of this Act."

Taxes additional to sales tax.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in full force and effect from and after April the first, one thousand nine hundred and forty-three.

Effective date.

Ratified this the 6th day of March, 1943.